

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	229.0	209.0	234.0
Pupils On Roll Special Ed Full-Time	25.0	25.0	27.0
Pupils On Roll SUBTOTAL	254.0	234.0	261.0
Pupils Sent to Other Districts Special Ed	4.0	4.0	1.0
Pupils Received		1.0	2.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,409,628	4,497,000	4,582,279
Total Tuition	10-1300	0	0	30,000
Unrestricted Miscellaneous Revenues	10-1XXX	5,392	0	0
Subtotal - Revenues From Local Sources		4,415,020	4,497,000	4,612,279
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	39,793	39,793	39,793
Categorical Special Education Aid	10-3132	183,763	183,763	183,763
Equalization Aid	10-3176	277,211	277,211	277,211
Categorical Security Aid	10-3177	25,900	25,900	25,900
PARCC Readiness Aid	10-3181		0	2,720
Per Pupil Growth Aid	10-3182		0	2,720
Professional Learning Community Aid	10-3183		0	2,200
Other State Aids	10-3XXX	9,790	5,440	0
Subtotal - Revenues From State Sources		536,457	532,107	534,307
Adjustment For Prior Year Encumbrances				
		0	42,218	0
Actual Revenues (Over)/Under Expenditures				
		-238,524	0	0
Total Operating Budget				
		4,712,953	5,071,325	5,146,586
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	12,587	12,982	11,035
Title II	20-4451-4455	6,192	6,188	5,260
I.D.E.A. Part B (Handicapped)	20-4420-4429	63,285	61,192	52,013
Other	20-4XXX	29,451	26,522	22,544
Total Revenues From Federal Sources		111,515	106,884	90,852

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Grants And Entitlements		111,515	106,884	90,852
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	247,526	266,234	268,860
Total Revenues From Local Sources		247,526	266,234	268,860
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	73,001	78,518	79,292
Total Local Repayment Of Debt		320,527	344,752	348,152
Total Repayment Of Debt		320,527	344,752	348,152
Total Revenues/Sources		5,144,995	5,522,961	5,585,590
Total Revenues/Sources Net of Transfers		5,144,995	5,522,961	5,585,590

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,491,953	1,420,812	1,483,782
Special Education - Instruction	11-2XX-100-XXX	212,716	151,620	293,042
Basic Skills/Remedial - Instruction	11-230-100-XXX	127,521	129,887	142,423
Bilingual Education - Instruction	11-240-100-XXX	0	550	550
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	25,769	42,504	44,700
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	114,849	158,915	130,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	12,990	23,458	16,415
Undist. Expenditures - Health Services	11-000-213-XXX	61,726	65,745	69,413
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	56,412	56,974	45,086
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	63,745	94,942	100,188
Undist. Expenditures - Guidance	11-000-218-XXX	87,645	94,955	55,478
Undist. Expenditures - Child Study Teams	11-000-219-XXX	133,383	256,752	333,085
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	3,189	3,200	4,200
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	63,685	84,187	78,334
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	16,750	32,686	33,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	256,639	207,929	229,799
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	105,970	74,549	59,163
Undist. Expend. - Central Services	11-000-251-XXX	145,703	267,403	131,810
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	13,698	5,413	10,492
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	498,729	585,468	560,010
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	285,884	316,609	318,160
Personal Services - Employee Benefits	11-XXX-XXX-2XX	775,868	833,895	951,479
Total Undistributed Expenditures		2,696,865	3,163,080	3,126,612
Total General Current Expense		4,554,824	4,908,453	5,091,109
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	75,956	75,000	40,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	770	770	770
Total Capital Outlay		76,726	75,770	40,770
Transfer Of Funds To Charter Schools	10-000-100-56X	81,403	87,102	14,707
General Fund Grand Total		4,712,953	5,071,325	5,146,586
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	12,587	12,982	11,035
Title II	20-XXX-XXX-XXX	6,192	6,188	5,260
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	63,285	61,192	52,013
Other	20-XXX-XXX-XXX	29,451	26,522	22,544
Total Federal Projects	20-XXX-XXX-XXX	111,515	106,884	90,852
Total Special Revenue Funds		111,515	106,884	90,852
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	320,527	344,752	348,152
Total Debt Service Funds		320,527	344,752	348,152
Total Expenditures/Appropriations		5,144,995	5,522,961	5,585,590
Total Expenditures Net of Transfers		5,144,995	5,522,961	5,585,590

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	263,692	235,790	235,790	235,790
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	180,497	530,497	530,497	530,497
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	7,769	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0		0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0		0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	1	1	1	1

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,199	\$16,908	\$17,563	\$19,107	\$17,857
Total Classroom Instruction	\$8,296	\$9,281	\$9,418	\$9,269	\$9,608
Classroom-Salaries and Benefits	\$7,257	\$7,369	\$8,218	\$7,976	\$8,430
Classroom-General Supplies and Textbooks	\$587	\$1,163	\$516	\$556	\$532
Classroom-Purchased Services	\$452	\$749	\$684	\$737	\$646
Total Support Services	\$2,924	\$2,553	\$3,304	\$3,754	\$3,454
Support Services-Salaries and Benefits	\$2,265	\$2,101	\$2,465	\$2,818	\$2,368
Total Administrative Costs	\$2,088	\$2,605	\$2,085	\$2,988	\$2,066
Administration Salaries and Benefits	\$1,247	\$1,942	\$1,646	\$2,460	\$1,545
Total Operations and Maintenance of Plant	\$1,679	\$2,287	\$2,491	\$2,810	\$2,449
Operations and Maintenance-Salaries and Benefits	\$874	\$1,041	\$1,098	\$1,184	\$1,119
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$190	\$122	\$207	\$224	\$216
Total Equipment Costs	\$283	\$309	\$300	\$323	\$154
Legal Costs	\$40	\$14	\$40	\$43	\$38
Employee Benefits as a percentage of salaries*	27.14%	32.88%	31.82%	31.91%	35.84%

\*Does not include pension and social security paid by the State on-behalf of the district.

\*\*Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2015-16 revised appropriations and the 2016-17 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Educational Services Commission of Morris County	0
Nursing Services	Allamuchy Nursing Services on an as needed basis	0
Social Worker/Psychologist	Sussex County Educational Services Commission	0
Staffing - Other	Fredon/Stillwater (Music Teacher) 4 days Fredon/ 1 Day Stillwater	0
Staffing - Other	Fredon/Stillwater (Health Teacher) 2 days Stillwater/ 3 Days Fredon	0
Staffing - Other	Fredon/Sandyston Walpack (Art Teacher) 3 days Fredon/ 2 Days Sandyston	0
Transportation Services, including Fuel	Kittatinny Regional - N/P transportation and Aide in Lieu services	0
Transportation Services, including Fuel	Sussex County Regional Cooperative - Transportation Services	0
Purchasing	ACT	0
Purchasing	Middlesex Regional Education Services Commission	0
Purchasing	ED-Data Services	0
Municipal/Public Works	Fredon Township	0
Curriculum Services	Regional Consortium Curriculum Coordinator	0



A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,539,644
(B) Estimated Net Taxable Valuation (as of 10/01/15)	436,803,561
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.0393
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,807,191
(E) Estimated Net Taxable Valuation (as of 10/01/15)	436,803,561
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.1005
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,539,644
(H) Estimated Equalized Valuation (as of 10/01/15)	436,803,561
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0393
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,807,191
(K) Estimated Equalized Valuation (as of 10/01/15)	436,803,561
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.1005
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NAME=Kristy McFarlane

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$80,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	10/26/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,615
Contractual Post-Employment Benefit Description of Payout of Sick days	According to per Diem rate
Contractual Post-Employment Benefit Description of Payout of Vacation days	According to per Diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	Personal Days become sick days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Kristy McFarlane

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Melissa Lewis

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	CST Director
Base Annual Salary Amount	\$85,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$4,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	not in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	not in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days become sick days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Melissa Lewis

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Sean Dolan

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$126,250
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$4,960
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Per Diem for unused - Maximum upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem for unused - Maximum allowed
Contractual Post-Employment Benefit Description of Payout of Personal days	Not in Contract
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Sean Dolan

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	